



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132
February 20, 2006

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or consumption in the **City of East Brewton**, Alabama and its police jurisdiction (located in Escambia County).

Pursuant to Sections 11-51-200, et seq., Code of Alabama 1975, and the Resolution adopted and approved by the City Council of East Brewton on January 9, 2006, the Alabama Department of Revenue will begin collecting the city sales and use taxes previously collected by AlaTax LGS. The Alabama Department of Revenue will begin collecting the City of East Brewton **sales and use taxes effective March 1, 2006**. Therefore, your last City of East Brewton sales and use tax return filed with AlaTax LGS will be for the month of February 2006 due March 20, 2006.

The sales and use tax rates for the City of East Brewton are as shown below:

Sales Tax Rates:

General Rate.....	3%
Admissions to places of amusement and entertainment.....	3%
Retail Selling Price of food for human consumption sold through vending machines.....	3%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products.....	1%
Machines and parts and attachments for machines used in manufacturing tangible personal property.....	1%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	1%

Use Tax Rates:

General Rate.....	3%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products.....	2%
Machines and parts and attachments for machines used in manufacturing tangible personal property.....	2%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	2%

If sales are made and/or delivered to consumers, or purchases made for use, storage, or other consumption, outside the corporate limits of the City of East Brewton but within the police jurisdiction, the rates of sales and use tax are one-half of the rates shown above.

The Law requires that the City of East Brewton sales and use tax be collected, reported and remitted in the same manner as the State Sales and Use Taxes. When you file and pay electronically, the City of East Brewton sales and use tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amount and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.html, or through the telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9308.

Please direct all questions regarding the City of East Brewton sales and use tax to this office.

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490 or 1-866-576-6531